

**TOWN OF MOUNTAIN VILLAGE
TOWN COUNCIL SPECIAL MEETING
FRIDAY, MAY 9, 2025 10:00 AM
AGENDA**

https://us06web.zoom.us/webinar/register/WN_D7MZZ_5xQJ2PM_AS3zzcrg

Please note that times are approximate and subject to change.

	Time	Min	Presenter	Type	
1.	10:00				Call to Order
2.	10:00	10	Carmer	Action	Consideration of Approval of an Amended Resolution Setting the Ballot Language for the Ski Lift Ticket Tax Question at the June 24, 2025 Election
3.	10:10	20	Legal		Executive Session for the Purpose of: a. Receiving Legal Advice on Specific Legal Questions Pursuant to C.R.S. Section 24-6-402(4)(b) Regarding Condemnation Action Against TSG Ski & Golf, LLC
4.	10:30				Adjourn

Individuals with disabilities needing auxiliary aid(s) may request assistance by contacting Town Hall at 970-369-6429 or email: mvcclerk@mntnville.org. A minimum notice of 48 hours is required so arrangements can be made to locate requested auxiliary aid(s).

<https://bit.ly/WatchMVMeetings>

Register in advance for this webinar:

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After registering, you will receive a confirmation email containing information about joining the webinar.

Zoom participation in public meetings is being offered as a courtesy, however technical difficulties can happen, and the Town bears no responsibility for issues that could prevent individuals from participating remotely. Physical presence in Council Chambers is recommended for those wishing to make public comments or participate in public hearings.

Public Comment Policy:

- All public commenters must sign in on the public comment sign in sheet and indicate which item(s) they intend to give public comment on.
- Speakers shall wait to be recognized by the Mayor and shall give public comment at the public comment microphone when recognized by the Mayor.
- Speakers shall state their full name and affiliation with the Town of Mountain Village if any.
- Speakers shall be limited to three minutes with no aggregating of time through the representation of additional people.
- Speakers shall refrain from personal attacks and shall keep comments to that of a civil tone.
- No presentation of materials through the AV system shall be allowed for non-agendized speakers.
- Written materials must be submitted 48 hours prior to the meeting date to be included in the meeting packet and of record. Written comment submitted within 48 hours will be accepted but shall not be included in the packet or be deemed of record.

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GARFIELD & HECHT, P.C.
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TO: Mountain Village Town Council
FROM: Haley Carmer, Assistant Town Attorney
RE: Ski Ticket Tax – Amended Ballot Language
DATE: May 7, 2025

Background

At the March Town Council meeting, the Council passed an ordinance on first reading to impose a tax on the sale of lift tickets. The ordinance was approved on second reading at the April 24, 2025. A Resolution setting the ballot language for the June 24, 2025, election regarding the proposed tax was also adopted at the April 24th meeting. Since then, SMART's legal counsel requested changes to the ballot language. Those changes are reflected in the attached Amended Resolution and shown in redline below.

TOWN OF MOUNTAIN VILLAGE

5% EXCISE TAX ON SKI LIFT TICKETS EXEMPTING LOCAL SEASON PASSES

SHALL TOWN OF MOUNTAIN VILLAGE TAXES BE INCREASED ~~BY APPROXIMATELY~~ \$2,500,000 ~~ANNUALLY (ESTIMATED FIRST FULL YEAR DOLLAR INCREASE IN 2025 (COLLECTION COMMENCING ON JULY 1, 2025))~~ AND BY WHATEVER ADDITIONAL AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER, ~~BY ENACTING A 5% TAX ON THE PURCHASE PRICE OF SKI LIFT TICKETS FOR USE BETWEEN NOVEMBER 1 AND APRIL 30 OF THE FOLLOWING YEAR, COMMENCING ON JULY 1, 2025, FOR THE DEDICATED PURPOSE OF FUNDING GONDOLA OPERATIONS AND FOR ADMINISTRATION AND COLLECTION OF~~ PURPOSES OF MAINTAINING AND IMPROVING THE GONDOLA BY FUNDING:

- THE ACQUISITION AND CONSTRUCTION OF GONDOLA CAPITAL IMPROVEMENTS; AND
- FOR PAYING GONDOLA OPERATIONS AND MAINTENANCE EXPENSES;

~~THE TAX, BY IMPOSING A 5% EXCISE TAX ON THE PURCHASE PRICE PAID FOR EACH SKI LIFT TICKET; AND SHALL THE TOWN BE AUTHORIZED TO PLEDGE THE TAX REVENUES FROM SUCH NEW TAX (REGARDLESS OF WHETHER SUCH REVENUES IN ANY YEAR AFTER THE FIRST FULL FISCAL YEAR EXCEED THE ESTIMATED DOLLAR AMOUNT STATED ABOVE), AND ALL INVESTMENT INCOME~~

~~ON ALL SUCH TAX REVENUES, CONSTITUTE VOTER-APPROVED REVENUE CHANGES THAT MAY~~COLLECTED BY THE TOWN PURSUANT TO THIS QUESTION TO THE SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION (“SMART”) PURSUANT TO AN INTERGOVERNMENTAL AGREEMENT AS A MULTIPLE FISCAL YEAR FINANCIAL OBLIGATION OF THE TOWN TO BE USED BY SMART FOR THE PURPOSES AUTHORIZED BY THIS BALLOT QUESTION, INCLUDING THE PLEDGE BY SMART OF SUCH REVENUES TO ANY DEBT OR MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS OF SMART TO FINANCE THE ACQUISITION AND CONSTRUCTION OF GONDOLA CAPITAL IMPROVEMENTS; AND SHALL ALL AMOUNTS RECEIVED BY THE TOWN OF MOUNTAIN VILLAGE FROM SUCH TAX AND THE EARNINGS THEREON BE COLLECTED AND SPENT ~~NOTWITHSTANDING THE LIMITATIONS THAT WOULD OTHERWISE APPLY~~WITHOUT LIMITATION OR CONDITION AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR ANY OTHER LAW?

YES _____

NO _____

Proposed Action

If the amended ballot language is acceptable to Town Council, suggested language for adoption of the Amended Resolution is below:

“I move to approve AMENDED RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MOUNTAIN VILLAGE, COLORADO, FIXING A BALLOT TITLE AND QUESTION FOR THE REGULAR ELECTION ON JUNE 24, 2025, AND SETTING FORTH OTHER DETAILS RELATING THERETO”

**AMENDED RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF
MOUNTAIN VILLAGE, COLORADO FIXING A BALLOT TITLE AND QUESTION
FOR THE REGULAR ELECTION ON JUNE 24, 2025, AND SETTING FORTH OTHER
DETAILS RELATING THERETO**

Resolution No. 2025-____-__

Recitals:

WHEREAS, The Town of Mountain Village (“Town”) is a home rule municipality duly organized and existing under Article XX of the Colorado Constitution and the Town of Mountain Village Home Rule Charter of 1995, as amended (“Charter”); and

WHEREAS, by Ordinance No. 2025-04, the Town Council approved amendments to the Mountain Village Municipal Code to add a new chapter imposing a tax on ski lift tickets, subject to approval by the voters at the regular election scheduled for June 24, 2025 as required by the TABOR amendment to the Colorado Constitution; and

WHEREAS, at its regular meeting on April 24, 2025, the Town Council passed Resolution No. 2025-0424-05 setting ballot language for the June 24, 2025 election to implement Ordinance No. 2024-04; and

WHEREAS, the primary purpose of the proposed lift ticket tax is to fund future operations and capital costs relating to the Gondola, including costs that may be incurred for such purposes by the San Miguel Authority for Regional Transportation (“SMART”), and following the Council meeting on April 24, 2025, SMART politely requested that Council consider minor amendments to the ballot language in light of recommendations from SMART’s legal counsel, and the Council desires to accommodate such request as set forth below.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MOUNTAIN VILLAGE, COLORADO:

Section 1. Recitals. The above recitals are hereby incorporated as findings of the Town Council in support of the enactment of this resolution.

Section 2. Ballot Language. The following ballot title and issue, certified in substantially the form set forth below, is hereby referred to the registered electors of the Town and shall appear on the ballot of the Town at the regular election scheduled for June 24, 2025:

TOWN OF MOUNTAIN VILLAGE

5% EXCISE TAX ON SKI LIFT TICKETS EXEMPTING LOCAL SEASON PASSES

SHALL TOWN OF MOUNTAIN VILLAGE TAXES BE INCREASED \$2,500,000 IN 2025 (COLLECTION COMMENCING ON JULY 1, 2025) AND BY WHATEVER ADDITIONAL AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER, FOR THE DEDICATED PURPOSES OF MAINTAINING AND IMPROVING THE GONDOLA BY FUNDING:

- THE ACQUISITION AND CONSTRUCTION OF GONDOLA CAPITAL IMPROVEMENTS; AND
- FOR PAYING GONDOLA OPERATIONS AND MAINTENANCE EXPENSES;

BY IMPOSING A 5% EXCISE TAX ON THE PURCHASE PRICE PAID FOR EACH SKI LIFT TICKET; AND SHALL THE TOWN BE AUTHORIZED TO PLEDGE THE TAX REVENUES COLLECTED BY THE TOWN PURSUANT TO THIS QUESTION TO THE SAN MIGUEL AUTHORITY FOR REGIONAL TRANSPORTATION (“SMART”) PURSUANT TO AN INTERGOVERNMENTAL AGREEMENT AS A MULTIPLE FISCAL YEAR FINANCIAL OBLIGATION OF THE TOWN TO BE USED BY SMART FOR THE PURPOSES AUTHORIZED BY THIS BALLOT QUESTION, INCLUDING THE PLEDGE BY SMART OF SUCH REVENUES TO ANY DEBT OR MULTIPLE FISCAL YEAR FINANCIAL OBLIGATIONS OF SMART TO FINANCE THE ACQUISITION AND CONSTRUCTION OF GONDOLA CAPITAL IMPROVEMENTS; AND SHALL ALL AMOUNTS RECEIVED BY THE TOWN OF MOUNTAIN VILLAGE FROM SUCH TAX AND THE EARNINGS THEREON BE COLLECTED AND SPENT WITHOUT LIMITATION OR CONDITION AS A VOTER-APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR ANY OTHER LAW?

YES ____

NO ____

Section 3. Election Official. The Town Clerk is hereby appointed as the designated election official for purposes of performing acts required or permitted by law in connection with the general election set for June 24, 2025.

Section 4. Further Action. If a majority of the votes cast approve the question above, the Town Council shall be authorized to proceed with such necessary actions to implement the provisions of the questions consistent with this Resolution and Ordinance No. 2025-04.

Section 5. Prior Resolution Repealed. This Resolution supersedes and replaces Resolution 2025-0424-05, which shall have no further effect.

Section 6. Severability. If any part or provision of this Resolution is adjudged to be unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the Town Council’s intention that the various provisions hereof are severable.

Section 7. Effective Date. This Resolution shall be in full force and effect upon its passage and adoption.

ADOPTED this ____ day of May, 2025.

**TOWN OF MOUNTAIN VILLAGE,
COLORADO, a home-rule municipality**

By: _____
Martinique Prohaska, Mayor

ATTEST:

Susan Johnston, Town Clerk

APPROVED AS TO FORM:

By: _____
David McConaughy, Town Attorney